Resolution Number _____

A resolution for the 2nd Quarter Fiscal Year 2026 amendments to the annual appropriations for the City of Missoula, Montana as set forth in the fiscal year 2026 budget that increases the total city revenues by $242,033 and reduces budgeted appropriations by $1,276,712 in order to recognize additional revenues, activities and expenses for fiscal year 2026, incorporate expenditures and projects approved in the FY26 budget process which were not captured in the final appropriations resolution, and recognize revenues and expenditure carryforwards from FY25.

Whereas, the Missoula City Council passed and adopted resolution 8881 setting forth the annual appropriations for the City of Missoula, Montana for fiscal year 2026 and resolution 8892 levying taxes for municipal and administrative purposes for fiscal year 2026; and

Whereas, MCA 7-6-4031 and 7-6-4006 MCA provide for a budget amendment procedure to amend the City's budget; and,

Whereas, this budget amendment is necessary to recognize additional revenues, activities and expenses for fiscal year 2026 and incorporate expenditures and projects approved in the FY26 budget process not added to the appropriations resolution, recognize revenues and expenditure carryforwards from FY25.

Whereas, after due public notice published in accordance with 7-6-4021, the Missoula City Council conducted a public hearing at a regular meeting held April 13, 2026 in order to receive public comment about increasing the overall appropriation authority in the fiscal year 2026 budget.

Now therefore be it resolved that the City of Missoula hereby appropriates expenditures that were not identified in the original budget increasing the total city revenues by **$242,033** and reducing budgeted appropriations by **$1,276,712** in order to recognize additional activities and expenses for fiscal year 2026 and incorporate expenditures and projects approved in the FY26 budget process not added to the appropriations resolution and, recognize revenues and expenditure carryforwards from FY25.

Be it further resolved by the City Council of the City of Missoula, Montana that: Annual appropriations and transfers out for various departments and funds of the City of Missoula, Montana for fiscal year 2026 will be controlled and monitored for budgetary compliance at the fund level.

Generally accepted accounting principles (GAAP) require expenditures to be recognized in the fiscal year in which the goods or services are received. Previous fiscal year appropriations for incomplete improvements in progress of construction, or segments thereof entered into under contract or purchase order by the City, are hereby declared authorized appropriations provided they meet the following criteria:

a. related financing was provided in the prior fiscal year;
b. the appropriations were not obligated by year end;

c. the purpose was not included, or rejected, in current budget financing or appropriations; and,

BE IT FURTHER RESOLVED that this resolution hereby amends City Council resolution #8881 as directed herein.

PASSED AND ADOPTED day of , 2026
this

ATTEST:

Claire Trimble
City Clerk

(SEAL)

APPROVED:

Andrea Davis
Mayor